

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.¹

Chapter 11

Case No. 19-23649

(Jointly Administered)

**SIXTEENTH MONTHLY FEE STATEMENT OF GRANT THORNTON LLP FOR:
(I) ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
INCURRED FOR RETENTION AS CONSULTANTS TO DEBTORS FOR THE PERIOD
DECEMBER 1, 2022 TO DECEMBER 31, 2022; AND (II) PAYMENT OF ACCRUED
BUT UNPAID INVOICES FOR SERVICES PERFORMED IN THE ORDINARY
COURSE OF DEBTORS' BUSINESS THROUGH DECEMBER 31, 2022**

Name of Applicant:

Grant Thornton LLP (“Grant Thornton”)

Authorized to Provide Professional
Services to:

Debtors

Date of Retention:

April 28, 2021 (*nunc pro tunc* to January 20, 2021)
for Tax Consulting Services [Docket No. 2760];
September 28, 2021 for Employee Tax Analysis
and Valuation Services (effective September 1,
2021) [Docket No. 3831]; and **October 20, 2022**
(effective September 27, 2022) [Docket No. 5188].
The foregoing retentions are for services provided to
Debtors by Grant Thornton in connection with the
Plan and in furtherance of the administration of
Debtors' bankruptcy cases (as further identified and
defined below, the “Plan Services”)

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Period for Which Compensation and Reimbursement is Sought (“Fee Period”):

For the Plan Services: December 1, 2022 through December 31, 2022

For OCB Tax Services (as defined below):
Accrued but unpaid invoices for services performed in the ordinary course of Debtors’ business through December 31, 2022

Amount of Compensation Sought as Actual, Reasonable and Necessary for Plan Services:

\$91,353.50

Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary for Plan Services:

\$3,637.50

Amount of Compensation Sought as Actual, Reasonable and Necessary for Tax Services Provided to the Debtors in the Ordinary Course of Business (as further identified and defined below, the “OCB Tax Services”):

\$11,436.00

Total Compensation (80%) and Expenses (100%) for Plan Services, Plus Total Compensation (100%) for OCB Tax Services Requested in this Sixteenth MFS:

\$88,156.30

INTRODUCTION

Pursuant to sections 327, 330 and 331 of chapter 11 of title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2760] (the “**Retention Order**”), the *Order Authorizing the Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3831] (the “**Supplemental Retention Order**”), the *Order Authorizing the Second*

Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Business Advisory Services Effective September 27, 2022 [Docket No. 5188] (the “**Second Supplemental Retention Order**”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals, dated November 21, 2019* [Docket No. 529] (the “**Interim Compensation Order**”), Grant Thornton submits this *Sixteenth Monthly Fee Statement of Grant Thornton LLP for: (I) Allowance of Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for the Period December 1, 2022 to December 31, 2022; and (II) Payment of Accrued But Unpaid Invoices for Services Performed in the Ordinary Course of Debtors’ Business Through December 31, 2022* (this “**Sixteenth MFS**”).

SUMMARY OF SERVICES PROVIDED AND GRANT THORNTON’S RETENTION

A. Services Provided by Grant Thornton in the Ordinary Course of the Debtors’ Business Unrelated to the Bankruptcy Case

1. Prior to September 15, 2019 (the “**Petition Date**”), the Debtors engaged Grant Thornton to provide tax-related services pursuant to the terms and conditions of that certain master agreement, dated June 1, 2018 (the “**MSA**”), and other related statements of work executed in connection therewith.

2. As previously disclosed in the Retention Order, the Debtors retained Grant Thornton after the Petition Date to continue to provide certain tax-related services to assist the Debtors in the ordinary course of their business operations (the “**OCB Tax Services**”), which work consisted of the following services:

- a. Sales and Use Tax Compliance Services: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other

transactional tax returns by providing tax return compliance services. That August 11, 2020 statement of work was subsequently replaced and superseded by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.

- b. 2020 and 2021 Tax Preparation Services: On December 7, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2020 taxable year, which work has been completed. On January 20, 2022, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2021 taxable year.
- c. Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and

filings with the Debtors and David Lundie; and (vi) assistance with responses to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years.

3. Because the OCB Tax Services were being provided in the ordinary course of the Debtors' business and were unrelated to the administration of the bankruptcy cases, Grant Thornton understood that it was not necessary for it to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors' ongoing business operations. Thus, prior to approval of Grant Thornton's retention with respect to the Plan Services (as further described below), the OCB Tax Services, including the billing and payment process, were not subject to the Interim Compensation Order or other fee procedures applicable to professionals retained in these bankruptcy cases.

B. Services for Which Grant Thornton was Subsequently Retained Relating to the Debtors' Plan Confirmation Efforts and Bankruptcy Administration

4. In January 2021, the Debtors requested that Grant Thornton provide additional tax structuring services that directly related to the development of the Debtors' chapter 11 plan of reorganization in these bankruptcy cases (the "**Plan**"), including certain complicated tax related implications of the new entity ("**Newco**") anticipated to be created in the bankruptcy reorganization. As a result of this requested expansion in the scope of work being provided, on or about January 20, 2021, Grant Thornton and the Debtors entered into that certain *Statement of Work for Tax Structuring Services* (the "**Tax Structuring Plan-Related SOW**").

5. On April 13, 2021, the Debtors filed the *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2636], and the Court entered the Retention Order on April 28, 2021.

6. In August 2021, the Debtors requested that Grant Thornton further expand the scope of its retention and provide additional services related to their Plan confirmation efforts. Specifically, the Debtors and Grant Thornton entered into the *Statement of Work for Advisory Services*, dated August 25, 2021 (the “**Valuation Services Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide valuation advisory services to the Debtors relating to the Plan and the formation of the Newco as provided therein. The Debtors and Grant Thornton also entered into the *Statement of Work for Employment Tax Services & State Corporate Income/Franchise Tax Nexus Analysis Services*, dated August 26, 2021 (the “**Tax Analysis Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide tax analysis for certain employment and other tax issues relating to the Plan and formation of the Newco as provided therein.

7. On September 10, 2021, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3761], and the Court entered the Supplemental Retention Order on September 28, 2021.

8. In or around September 2022, the Debtors requested that Grant Thornton further expand the scope of its retention by providing certain business advisory services to the Debtors. On September 27, 2022, the Debtors and Grant Thornton entered into the following agreements (collectively, the “**BAS Agreements**”): (i) the engagement letter, including *Attachment A* –

STANDARD GRANT THORNTON LLP ENGAGEMENT TERMS attached thereto; and (ii) the *Statement of Work (SOW) for Advisory Services*. On October 4, 2022, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Business Advisory Services Effective September 27, 2022* [Docket No. 5113], and the Court entered the Second Supplemental Retention Order on October 20, 2022 [Docket No. 5188].

9. Pursuant to the Retention Order, the Supplemental Retention Order and the Second Supplemental Retention Order, compensation and reimbursement for the services provided under the Tax Structuring Plan-Related SOW, the Valuation Services Plan-Related SOW, the Tax Analysis Plan-Related SOW and the BAS Agreements (collectively, the “**Plan Services**”) are subject to, and must be in compliance with, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court for allowance of monthly, interim and final fee applications.

SUMMARY OF REQUESTED COMPENSATION FOR THE FEE PERIOD

10. By this Sixteenth MFS, Grant Thornton seeks compensation and reimbursement of expenses in the total amount of \$88,156.30, which is composed of:

- a. Compensation and Reimbursement for Plan Services: Compensation and reimbursement of expenses in the total amount of \$76,720.30 on account of: (i) compensation in the amount of \$73,082.80, representing 80% of the total amount of reasonable compensation for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period in the amount of \$91,353.50; plus (ii) reimbursement in the amount of \$3,637.50, representing 100% of the total amount of actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period.

- b. Compensation for OCB Tax Services: Compensation in the total amount of \$11,436.00, representing 100% of the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton has incurred during the Fee Period. Because of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including in this Sixteenth MFS the outstanding amount owed in the ordinary course of business for which payment has not yet been made relating to the OCB Tax Services.

ITEMIZATION OF SERVICES RENDERED AND DISBURSEMENTS INCURRED

11. Attached hereto as **Exhibit A** is a chart of the number of hours expended and fees incurred (on an aggregate basis) by Grant Thornton consultants during the Fee Period with respect to each project category billed to the Plan Services. As reflected in **Exhibit A**, Grant Thornton consultants expended a total of 159.50 hours and incurred \$91,353.50 in fees during the Fee Period in connection with the Plan Services. Pursuant to this Sixteenth MFS, Grant Thornton seeks reimbursement for 80% of such fees, totaling \$73,082.80.

12. Attached hereto as **Exhibit B** is a chart of Grant Thornton consultants that billed time to the Plan Services, including the standard hourly rate for each consultant who rendered Plan Services to the Debtors in connection with these chapter 11 cases during the Fee Period, and the title, hourly rate, aggregate hours worked and the amount of fees earned by each consultant. The blended hourly billing rate of consultants for all Plan Services (including hours spent on fixed fee matters, if any) provided during the Fee Period is \$572.75.

13. Attached hereto as **Exhibit C** is a chart of necessary and out-of-pocket expenses incurred by Grant Thornton in the amount of \$3,637.50 in connection with providing professional

services during the Fee Period and seeking compensation for such services in these bankruptcy cases. In connection with Grant Thornton's retention in these bankruptcy cases, at the Debtors' request, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention and fee approval procedures. Pursuant to the Retention Order:

“Grant Thornton's reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the *[sic]* Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.”

Retention Order, ¶ 4. In accordance with the Retention Order, **Exhibit C** includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

14. Attached hereto as **Exhibit D1** are the time records of Grant Thornton for the Fee Period organized by month and project category with a daily time log describing the time spent by each consultant during the applicable Fee Period in connection with the Plan Services. **Exhibit D2** are copies of Grant Thornton's invoices relating to such time records.

15. Attached as **Exhibit E** are invoices for the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton incurred covering the Fee Period. In light of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including this

disclosure of outstanding amounts owed in the ordinary course of business for which payment has not yet been received relating to the OCB Tax Services.

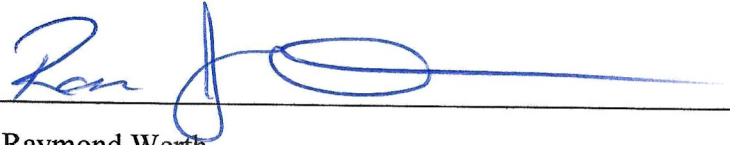
Notice

16. The Debtors will provide notice of this Sixteenth MFS in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

WHEREFORE, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests compensation in the aggregate amount of \$88,156.30, composed of: (i) \$73,082.80, which is equal to 80% of the total amount of reasonable compensation for actual, necessary consulting services that Grant Thornton incurred during the Fee Period (*i.e.*, \$91,353.50) on account of the Plan Services; plus (ii) 100% of the actual, reasonable and necessary expenses for which Grant Thornton seeks reimbursement on account of the Plan Services in the amount of \$3,637.50; plus (iii) 100% of the total amount of reasonable compensation in the amount of \$11,436.00 for actual, necessary OCB Tax Services that Grant Thornton incurred through December 31, 2022.

January 26, 2023
New York, NY

GRANT THORNTON LLP



Raymond Werth
Partner, Grant Thornton LLP
757 Third Ave., 9th Floor
New York, NY 10017
Telephone: (212) 599-0100

EXHIBIT A

SUMMARY OF PLAN SERVICES BY CATEGORY
(For Fee Period December 1, 2022 through December 31, 2022)

Time Category	Category Descriptions	Exhibit	Total Billed Hours	Total Fees Incurred
Business Advisory Services: General Analysis	This category includes activities associated with the general business advisory services related to the general analysis of the accounting and finance function, management processes, and understanding of EBITDA.	D1	159.50	\$91,353.50
TOTAL			159.50	\$91,353.50

EXHIBIT B

**SUMMARY OF HOURLY PLAN SERVICES BY PROFESSIONAL
(For Fee Period December 1, 2022 through December 31, 2022)**

LAST NAME	FIRST NAME	TITLE	TOTAL HOURS	HOURLY RATE	TOTAL COMPENSATION
Barenbaum	Glenn	Partner	0.70	955.00	668.50
Flynn	Meighan	Senior Associate	50.30	515.00	25,904.50
Frederick	Steven	Associate	33.60	330.00	11,088.00
Sachdeva	Surbhi	Manager	46.40	675.00	31,320.00
Shahkarami	Sean	Director	28.50	785.00	22,372.50
TOTAL			159.50		\$91,353.50

EXHIBIT C

SUMMARY OF OUT-OF-POCKET EXPENSES AND SUPPORTING INVOICES

<u>CATEGORY</u>	<u>AMOUNT</u>
External Legal Counsel (See Attached Supporting Invoices)	\$3,637.50
TOTAL	\$3,637.50



Sklar Kirsh, LLP
1880 Century Park East, Suite 300
Los Angeles, CA 90067
(310) 845-6416 MAIN
accounting@sklarkirsh.com
Tax I.D. 37-1711630

Grant Thornton, LLP
Attn: Chris Stathopoulos
171 N. Clark Street, Suite 200
Chicago, IL 60601
chris.stathopoulos@us.gt.com; Liz.Piechnik@us.gt.com

January 17, 2023

Invoice #54296

Due Upon Receipt

For Professional Services Rendered Through December 31, 2022

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/01/2022	ASB	Revised 14th Monthly Fee Statement.	0.30	\$350.00	\$105.00
	KKF	Reviewed and revised 14th MFS for filing (0.4). Drafted email to D. Consola and C. Robertson re: Debtors' review of time entries for confidentiality issues (0.1). Exchanged correspondence with G. Barenbaum re: potential discrepancies in billing entries for business advisory services and clarification of same (0.3). Drafted email to A. Bender re: revisions to 14th MFS and open issues to follow up on (0.1).	0.90	\$625.00	\$562.50
12/05/2022	KKF	Reviewed D. Consola's comments to 14th monthly fee statement (0.1). Follow up telephone conference with D. Consola re: same (0.1).	0.20	\$625.00	\$125.00
12/06/2022	KKF	Exchanged correspondence with G. Barenbaum and C. Stathopoulos re: requested revisions to 14th MFS and revisions needed for filing same (0.4). Telephone conference with J. Anderson re: supplemental disclosures and needed information to complete disclosures (0.1).	0.50	\$625.00	\$312.50
12/07/2022	ASB	Updated 14th Monthly Fee Application and create a version with tracked changes for review.	1.50	\$350.00	\$525.00
	KKF	Exchanged emails with G. Barebbaum and A. Alekseev re: directions on confidential entries (0.3). Exchanged emails with D. Consola re: same (0.2). Reviewed and revised updated 14th MFS to finalize for filing (0.2). Drafted email to R. Werth re: signatures needed for 14th MFS (0.1).	0.80	\$625.00	\$500.00
12/09/2022	KKF	Drafted email to R. Werth re: signature for 14th MFS (0.1). Drafted email to D. Consola re: filing and serving 14th MFS (0.1).	0.20	\$625.00	\$125.00
12/14/2022	KKF	Drafted emails to T. Nobis and P. Schwartzberger re: LEDES and filing 14th MFS (0.1). Exchanged correspondence with C. McDonald re: filing of 14th MFS and proposed timing for payment of same (0.1). Drafted email to R. Werth and B. Angstadt re: same (0.1).	0.30	\$625.00	\$187.50
12/19/2022	KKF	Telephone conference with G. Barenbaum re: monthly fee application process for bills being reviewed (0.2). Drafted email to GT teams regarding November time entries for 15th MFS (0.1).	0.30	\$625.00	\$187.50

Grant Thornton LLP
January 17, 2023
Invoice # 54296

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
12/20/2022	KKF	Drafted email to C. Stathopoulos and J. Anderson re: supplemental disclosure schedule (0.2). Revised supplemental disclosure schedule based on updated conflict check (0.4). Drafted email to R. Werth re: revisions to supplemental declaration of disinterestedness (0.1).	0.70	\$625.00	\$437.50
12/21/2022	KKF	Exchanged correspondence with D. Consola and C. Robertson re: Rhodes Technologies conflict entity and relationship of same to Debtor for conflict check (0.1). Drafted email to C. Stathopoulos re: clarification on relationship with Rhodes Technologies (0.2). Edited final version of supplemental disclosure schedule for updated conflict search (0.1).	0.40	\$625.00	\$250.00
12/22/2022	KKF	Drafted emails to Employment tax team, GMS team and Valuation teams to confirm information for 15th MFS (0.1). Exchanged correspondence with S, Shahkarami re: time entries and confidentiality issues for 15th MFS (0.2). Drafted email to D. Consola re: same (0.1).	0.40	\$625.00	\$250.00
12/27/2022	ASB	Assembled all invoices for 15th monthly fee statement.	0.20	\$350.00	\$70.00
For professional services rendered			6.7 hrs		\$3,637.50
SUBTOTAL					\$3,637.50
Total amount of this bill					\$3,637.50
Previous balance					\$28,507.50
12/13/2022		Payment - Thank you, Check # 001097047			(\$11,937.50)
12/13/2022		Payment - Thank you, Check # 001097047			(\$35.00)
12/21/2022		Payment - Thank you, Check # 001097680			(\$8,855.00)
12/28/2022		Payment - Thank you, Check # 001097900			(\$7,680.00)
01/17/2023		Payment - Trust Account			(\$105.00)
Total Payments and Adjustments					(\$28,612.50)
Balance due upon receipt					\$3,532.50

Trust Account Summary

<u>Date</u>	<u>Transaction Details</u>	<u>Deposits</u>	<u>Disbursement</u>	<u>Balance</u>
12/9/2022	Balance as of 12/09/2022			\$0.00
12/23/2022	Payment Received from: Transfer from Advance to Trust Check #: Transfer from Advance to Trust Transfer from Advance to Trust	\$35.00		\$35.00
12/29/2022	Payment Received from: Transfer from Advance to Trust Check #: Transfer from Advance to Trust Transfer from Advance to Trust	\$70.00		\$105.00

Grant Thornton LLP
January 17, 2023
Invoice # 54296

Date	Transaction Details	Deposits	Disbursement	Balance
1/17/2023	Client/Matter Code: 3994/007 Purdue Pharma Trust applied to Bill #54296		\$105.00	\$0.00

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Kelly K. Frazier	KKF	Of Counsel	4.70	\$625.00	\$2,937.50
Amy S. Bender	ASB	Paralegal	2.00	\$350.00	\$700.00

It is a pleasure working with you. We appreciate your business.

EXHIBIT D1

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Business Advisory Services – General Analysis*)

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	12/1/2022	0.9	\$515.00	463.50	Report updates and quality review
Flynn, Meighan Patricia	Senior Associate	12/1/2022	2.6	\$515.00	1,339.00	Quality review and update of analysis pack
Frederick, Steven Christopher	Associate	12/1/2022	4.3	\$330.00	1,419.00	Quality control in drafting the report
Sachdeva, Surbhi	Manager	12/1/2022	6.7	\$675.00	4,522.50	Databook update with working capital and net debt analysis
Flynn, Meighan Patricia	Senior Associate	12/2/2022	2.2	\$515.00	1,133.00	Quality review and update of analysis pack
Flynn, Meighan Patricia	Senior Associate	12/2/2022	1.9	\$515.00	978.50	Review comments and update report accordingly
Sachdeva, Surbhi	Manager	12/2/2022	4.2	\$675.00	2,835.00	Working capital and net debt analysis
Shahkarami, Sean	Director	12/2/2022	1.9	\$785.00	1,491.50	Quality control review and footing of written draft report.
Flynn, Meighan Patricia	Senior Associate	12/5/2022	4.8	\$515.00	2,472.00	Quality review and update apack schedules
Flynn, Meighan Patricia	Senior Associate	12/5/2022	1.7	\$515.00	875.50	Quality review and update report

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	12/7/2022	0.6	\$515.00	309.00	Quality review and update report
Flynn, Meighan Patricia	Senior Associate	12/9/2022	3.4	\$515.00	1,751.00	Review comments and update report and corresponding apack schedules
Flynn, Meighan Patricia	Senior Associate	12/9/2022	0.3	\$515.00	154.50	Compilation of roll-forward information request list
Flynn, Meighan Patricia	Senior Associate	12/9/2022	0.4	\$515.00	206.00	Discussion on feedback received and report updates
Frederick, Steven Christopher	Associate	12/9/2022	2.1	\$330.00	693.00	Quality review updates to report
Sachdeva, Surbhi	Manager	12/9/2022	1.2	\$675.00	810.00	Review of report comments and push through of updates accordingly
Sachdeva, Surbhi	Manager	12/9/2022	1.3	\$675.00	877.50	Review and update of information request list for analysis roll-forward to Sep-22
Shahkarami, Sean	Director	12/9/2022	2.3	\$785.00	1,805.50	Review comments and feedback on draft report from Management and Management Advisors
Flynn, Meighan Patricia	Senior Associate	12/12/2022	1.1	\$515.00	566.50	Quality review and update analysis pack
Flynn, Meighan Patricia	Senior Associate	12/12/2022	0.6	\$515.00	309.00	Review management submissions and update request list for Sep-22 roll-forward
Frederick, Steven Christopher	Associate	12/12/2022	4.3	\$330.00	1,419.00	Quality review updates to report

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sachdeva, Surbhi	Manager	12/12/2022	1.1	\$675.00	742.50	Request list clean up and send out for Sep-22 analysis; report updates review
Flynn, Meighan Patricia	Senior Associate	12/13/2022	0.6	\$515.00	309.00	Internal discussion, work allocation and planning for roll-forward
Flynn, Meighan Patricia	Senior Associate	12/13/2022	4.7	\$515.00	2,420.50	Roll-forward analysis pack set-up and compilation
Sachdeva, Surbhi	Manager	12/13/2022	2.4	\$675.00	1,620.00	Build up of analysis pack roll-forward to Sep-22
Sachdeva, Surbhi	Manager	12/13/2022	1.1	\$675.00	742.50	Kick off of databook roll-forward to Sep-22
Flynn, Meighan Patricia	Senior Associate	12/14/2022	0.8	\$515.00	412.00	Update and review product contribution analysis through roll-forward period
Flynn, Meighan Patricia	Senior Associate	12/14/2022	3.4	\$515.00	1,751.00	Update and review revenue analysis through roll-forward period
Flynn, Meighan Patricia	Senior Associate	12/14/2022	1.1	\$515.00	566.50	Roll-forward analysis pack set-up and compilation
Flynn, Meighan Patricia	Senior Associate	12/14/2022	1.2	\$515.00	618.00	Review bank statements and update cash proof through roll-forward period
Flynn, Meighan Patricia	Senior Associate	12/14/2022	1.1	\$515.00	566.50	Review and analyze trial balance through roll-forward period
Frederick, Steven Christopher	Associate	12/14/2022	4.2	\$330.00	1,386.00	Quality review updates to report
Sachdeva, Surbhi	Manager	12/14/2022	3.4	\$675.00	2,295.00	QofE roll-forward to Sep-22

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sachdeva, Surbhi	Manager	12/14/2022	3.6	\$675.00	2,430.00	Databook roll-forward to Sep-22
Shahkarami, Sean	Director	12/14/2022	2.6	\$785.00	2,041.00	Review roll-forward analysis
Flynn, Meighan Patricia	Senior Associate	12/15/2022	1.1	\$515.00	566.50	Compilation of roll-forward report
Flynn, Meighan Patricia	Senior Associate	12/15/2022	1.6	\$515.00	824.00	Review and analyze accounts receivable agings through roll-forward period
Sachdeva, Surbhi	Manager	12/15/2022	3.1	\$675.00	2,092.50	Review of financials and management meeting agenda set up
Shahkarami, Sean	Director	12/15/2022	3.9	\$785.00	3,061.50	Review roll-forward analysis
Flynn, Meighan Patricia	Senior Associate	12/16/2022	2.1	\$515.00	1,081.50	Compilation of roll-forward report
Sachdeva, Surbhi	Manager	12/16/2022	1.1	\$675.00	742.50	Meeting agenda and coordination
Flynn, Meighan Patricia	Senior Associate	12/19/2022	0.2	\$515.00	103.00	Call with Sequoia management to discuss roll-forward report status - team call to prevent redundant calls
Frederick, Steven Christopher	Associate	12/19/2022	4.2	\$330.00	1,386.00	Update analysis for September 2022 rollforward
Sachdeva, Surbhi	Manager	12/19/2022	2.7	\$675.00	1,822.50	Databook update basis management meeting discussion
Sachdeva, Surbhi	Manager	12/19/2022	0.2	\$675.00	135.00	Call with Sequoia management to discuss roll-forward report status - team call to prevent redundant calls

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sachdeva, Surbhi	Manager	12/19/2022	0.6	\$675.00	405.00	Roll forward analysis review
Shahkarami, Sean	Director	12/19/2022	0.4	\$785.00	314.00	Call with Management to discuss financial information for the September 2022 update.
Shahkarami, Sean	Director	12/19/2022	1.7	\$785.00	1,334.50	Review the VDR for data posted related to the September 2022 update
Shahkarami, Sean	Director	12/19/2022	1.9	\$785.00	1,491.50	Review and provide feedback on the analysis for the September 2022 update
Barenbaum, Glenn P.	Partner	12/20/2022	0.4	\$955.00	382.00	Review September 2022 analysis and discuss with Management
Flynn, Meighan Patricia	Senior Associate	12/20/2022	1.1	\$515.00	566.50	Update and quality review of analysis pack schedules
Flynn, Meighan Patricia	Senior Associate	12/20/2022	3.6	\$515.00	1,854.00	Roll-forward report compilation and updates
Frederick, Steven Christopher	Associate	12/20/2022	6.1	\$330.00	2,013.00	Update analysis for September 2022 rollforward
Sachdeva, Surbhi	Manager	12/20/2022	1.6	\$675.00	1,080.00	Roll-forward analysis update
Sachdeva, Surbhi	Manager	12/20/2022	1.6	\$675.00	1,080.00	Earnings analysis update basis support data provided
Shahkarami, Sean	Director	12/20/2022	2.4	\$785.00	1,884.00	Review support and update analysis based on the data provided.
Frederick, Steven Christopher	Associate	12/21/2022	3.2	\$330.00	1,056.00	Update analysis for September 2022 rollforward

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Shahkarami, Sean	Director	12/21/2022	3.3	\$785.00	2,590.50	Review the update analysis for Sep-22 margin information
Barenbaum, Glenn P.	Partner	12/22/2022	0.3	\$955.00	286.50	Analysis and discussion with Management of September financial results.
Flynn, Meighan Patricia	Senior Associate	12/22/2022	3.4	\$515.00	1,751.00	Roll-forward report updates
Flynn, Meighan Patricia	Senior Associate	12/22/2022	0.3	\$515.00	154.50	Review and track access letter submissions
Flynn, Meighan Patricia	Senior Associate	12/22/2022	1.2	\$515.00	618.00	Update and quality review analysis pack schedules
Flynn, Meighan Patricia	Senior Associate	12/22/2022	0.6	\$515.00	309.00	Post-call discussion to discuss roll-forward updates.
Flynn, Meighan Patricia	Senior Associate	12/22/2022	0.4	\$515.00	206.00	Call with Management to discuss roll-forward finding - team call to prevent redundant calls
Frederick, Steven Christopher	Associate	12/22/2022	5.2	\$330.00	1,716.00	Update analysis for September 2022 rollforward
Sachdeva, Surbhi	Manager	12/22/2022	2.9	\$675.00	1,957.50	Roll-forward report and analysis pack review and update
Sachdeva, Surbhi	Manager	12/22/2022	1.2	\$675.00	810.00	Report finalization and roll out
Sachdeva, Surbhi	Manager	12/22/2022	0.4	\$675.00	270.00	Call with Management to discuss roll-forward finding - team call to prevent redundant calls

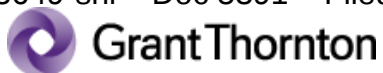
Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sachdeva, Surbhi	Manager	12/22/2022	0.7	\$675.00	472.50	Internal team call to plan and execute updates through workbook and report
Sachdeva, Surbhi	Manager	12/22/2022	5.3	\$675.00	3,577.50	Roll-forward report and analysis pack review and update
Shahkarami, Sean	Director	12/22/2022	2.3	\$785.00	1,805.50	Review report updates for September 2022 changes
Shahkarami, Sean	Director	12/22/2022	0.7	\$785.00	549.50	Internal team call to plan and execute updates through workbook and report
Shahkarami, Sean	Director	12/22/2022	2.8	\$785.00	2,198.00	Update and review adjustments to gross margin
Flynn, Meighan Patricia	Senior Associate	12/23/2022	1.3	\$515.00	669.50	Quality review and updates of analysis pack
Shahkarami, Sean	Director	12/23/2022	2.3	\$785.00	1,805.50	Update report for Partner and Quality review comments
TOTAL			159.50		\$91,353.50	

EXHIBIT D2

INVOICES FOR PLAN SERVICES

The following is a summary of the invoices relating to Plan Services provided by Grant Thornton during the Fee Period. Copies of the actual invoices are attached.

GT Invoice No.	Total Amount	Invoice Date	Service Period	Plan Service Provided
954082275	\$91,353.50	1/18/2023	December 1-31, 2022	Business Advisory Services
Total:	\$91,353.50			



Grant Thornton LLP
500 N. Akard
Ste 1200
Dallas, TX 75201-9627

T 214.561.2300
F 214.561.2370
www.GrantThornton.com

This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
Mr. Terrence Ronan, CFO
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: January 18, 2023

Bill Number: 954082275

Client-Assignment Code: 0200102-00024

Professional fees related to Business Advisory Services	\$	91,353.50
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Total Amount of Bill:	\$	91,353.50
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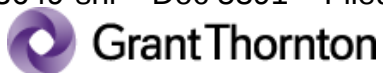
Terms: As agreed upon
Federal ID No. 36-6055558

EXHIBIT E

INVOICES FOR OCB TAX SERVICES

The following is a summary of the invoices relating to OCB Tax Services for which Grant Thornton seeks reimbursement pursuant to the Sixteenth MFS. Copies of the actual invoices also are attached.

GT Invoice No.	Amount	Invoice Date	Service Period	Type of OCB Tax Services
954067735	\$5,500.00	1/17/2023	November 2022 Compliance processed in December 2022; Review of October's invoices filed with November's returns due in December 2022	Sales and Use Tax Compliance Services
954085549	\$5,936.00	1/23/2023	December 1 through December 31, 2022	Global Mobility Services
TOTAL	\$11,436.00			



Grant Thornton LLP
186 Wood Ave S # 4
Iselin, NJ 08830-2725

T 732.516.5500
F 732.516.5502
www.GrantThornton.com

This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: January 17, 2023

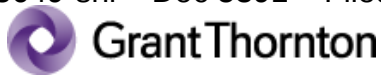
Bill Number: 954080463

Client-Assignment Code: 0200102-00023

Sales & Use Tax Compliance & Invoice Review	
November's 2022 Compliance processed in December 2022:	\$ 2,000.00
Review of October Invoices filed with November returns due in December 2022 (filed on a one-month lag), notices & consulting	
INVOICE REVIEW & CONSULTING TOTAL	3,500.00

Total Amount of Bill:	\$ 5,500.00
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Terms: As agreed upon
Federal ID No. 36-6055558



Grant Thornton LLP
1100 Peachtree Street
Suite 1400
Atlanta, GA 30309

T 404.330.2000
F 404.475.0107
www.GrantThornton.com

This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: January 25, 2023

Bill Number: 954085549

Client-Assignment Code: 0200102-00021

Purdue Pharma

Tax advisory, research, compliance and consulting services for December 2022

US Tax Consulting

Time incurred advising on David's 2022 W-2 reporting, and discussing 2017 amended W2 with Dee

Cabral \$ 1,440.00

David Lundie

Consulting related to David's 2022 estimate, time includes multiple discussions with David to collect

information to prepare 2022 Q4 calculations, and address his concerns for UK fillings

2,160.00

UK Tax Services

Preparation of 2021/22 UK return for David Lundie

1,500.00

Sourcing of severance payment

500.00

Expenses (using the expense factor of 6%)

336.00

Total Amount of Bill:

\$ 5,936.00

Terms: As agreed upon
Federal ID No. 36-6055558